

4 "The state tax commission is hereby authorized to expend from the  
 5 revenue collected under the provisions of chapter three hundred twenty-  
 6 ty-nine and three-tenths (329.3) and chapter three hundred twenty-  
 7 nine and four-tenths (329.4), code, 1939, annually, for each year of  
 8 the biennium beginning July 1, 1945, and ending June 30, 1947, the  
 9 sum of five hundred twenty-five thousand dollars (\$525,000.00) or so  
 10 much thereof as may be necessary for salaries, support and mainte-  
 11 nance of the personal and corporation income, sales and use tax divi-  
 12 sions."

Approved March 27, 1945.

---

## CHAPTER 47

### TAX EXEMPTION FOR MILITARY PERSONNEL

S. F. 35

AN ACT to amend section six thousand nine hundred forty-four (6944), code, 1939, relating to the exemption from taxation of personal property of household furniture and equipment of persons in the armed services of the United States.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section six thousand nine hundred forty-four (6944),  
 2 Code, 1939, is amended by adding to subsection sixteen (16) thereof  
 3 the following:

4 "The exemptions granted by this subsection shall be allowed to  
 5 members of the armed forces of the United States during the period  
 6 of their active service in World War II, whether or not the property  
 7 exempted is in actual use by such persons or their families during  
 8 such period of active service in the armed forces of the United States."

Approved April 4, 1945.

---

## CHAPTER 48

### INSURANCE PREMIUM TAXES

S. F. 390

AN ACT to extend the time for making annual statements and payment of premium taxes due for the calendar year 1944 by insurance companies and exchanges.

WHEREAS the Supreme Court of the United States has by decision held that insurance is interstate commerce and thereby rendered doubtful the legality of the present Iowa laws taxing insurance premiums, and

WHEREAS the fifty-first (51) General Assembly of the State of Iowa is considering proposed legislation to meet the situation arising under the federal decision referred to above with the purpose of protecting the revenue of the state of Iowa due from domestic and foreign insurance companies and exchanges, and protecting the state rights of Iowa from interference by the Federal Government, and